

Introduction To European Tax Law Direct Taxation Fourth Edition

Parties to cross-border disputes arising anywhere in the vast Portuguese-speaking world – a community of more than 230 million in a space that offers a wide array of investment opportunities across four continents – increasingly seek Portugal as their preferred seat of arbitration. A signatory to all relevant international conventions, Portugal has proven to be an ‘arbitration-friendly’ jurisdiction. This volume is the first and so far only book in English that provides a thorough, in-depth analysis of international arbitration law and practice in Portugal. Its contributing authors are among the most highly regarded legal names in the country, including scholars, arbitrators, and practitioners. The authors describe how international arbitration proceedings are conducted in Portugal, what cautions should be taken, and what procedural strategies may be suitable in particular cases. They provide insightful answers to questions such as the following: What matters can be submitted to arbitration under Portuguese law? What are the validity requirements for an arbitration agreement? How do the State courts interact with arbitration proceedings and what is the attitude of such courts toward international arbitration? What are the rules governing evidentiary matters in arbitration? How is an arbitration tribunal constituted? How are arbitrators appointed? How may they be challenged? How can an international arbitral award be recognized and enforced? How does the Portuguese legal system address the issue of damages and what specific damages are admitted? How are the costs of arbitration proceedings estimated and allocated? The book includes analyses of arbitration related to specific fields of the law, notably sports, administrative, tax, intellectual property rights (especially regarding reference and generic medicines), and corporate disputes. Each chapter provides, for the topics it addresses, an examination of the applicable laws, rules, arbitration practice, and views taken by arbitral tribunals and state courts as well as those of the most highly considered scholars. As a detailed examination of the legal framework and of all procedural steps of an arbitration in Portugal, from the drafting of an arbitration agreement to the enforcement of an award, this book constitutes an invaluable resource for parties involved in or considering an international arbitration in this country. The guidance that it seeks to provide in respect of any problem likely to arise in this context can be useful to arbitrators, judges, academics, and interested lawyers.

This book investigates whether the European Commission (EC) has the mandate to legislate on direct taxation in sovereign states and ultimately questions whether the EC’s enforcement action in recent tax ruling cases, in the area of state aid, respects the rule of law.

This book provides a clear, overall and much needed introduction to EC tax law - it is about how taxes are raised in the EU, and how those taxes interact with the constitution and principles of the EU.

This book discusses the history and institutional framework of the EU without becoming mired in the minutiae of 'black letter' law. It provides an accessible introduction for students to current critical academic commentary on European law.

This book seeks durable solutions for tax crime and is a great resource for the development of knowledge, policy and law on tax crime. The book uniquely blends current practice with new approaches to countering tax crime. With insights from the EU-funded project, PROTAX, which conducts advanced research on tax crimes, the book comparatively analyses the EU's tax crime measures and the Ten Global Principles (TGPs) on fighting tax crime by the Organisation for Economic Cooperation and Development (OECD). The study critically examines how the TGPs can serve as minimum standards for the EU to counter tax crime such as tax evasion and tax fraud. The study also analyses how the anti-tax avoidance package can be graduated to fight tax crime in the EU. When escalated, the strengths of the EU tax crime measures and TGPs can form a fortress in which criminal law can be empowered to mitigate tax crimes with greater effect. The book will be particularly useful for end-user stakeholders such as tax policy makers, LEAs, professional enablers as well as academics and students interested in productive interaction between tax, criminal and administrative laws.

This book explains how member states of the EU confer powers to the Union through the founding treaties and the legal frame applicable to the Union's institutions, and the rules that apply to their functioning and the legal review of their action. It reviews the main fields of action of the EU – the internal market, area of freedom, security and justice, external action – and how law is shaping them. The interaction between the EU and its member states is also explained. This book discusses which is the most appropriate tax dimension to best manage the new horizons of the global and digital economy. In this perspective, the efficiency of the main models is examined and two fundamental proposals are put forth: the first one aims at a coordination of the Destination-Based approach with the role of some specific digital assets, such as user data; the second one is a framework for a possible futuristic tax phenomenon all internal to the world of the internet and not linked to traditional territorial States. The compliance of these models with the constitutional principles that western democratic systems have affirmed over time in matters of taxation is then analyzed with particular regard to legal certainty, consent to taxation and to the re-distributive function of taxes. A specific evaluation of the role of the European Union is carried out and the jurisprudence on financial interests of the Union and on State aids is analyzed and tackled in light of the Treaty on the Functioning of the European Union and of the tax sovereignty of member States. The conclusion is that the model of the organization with a general political purpose, from which modern States take their inspiration, appears unflinching for a tax project that would focus on the good and the growth of the person and of the social aggregations in which everyone lives.

A model that therefore deserves to be safeguarded, although with new methods and instruments, starting from a Destination-Based Asset-Coordinated approach, in the Third Millennium. The book will be of interest to researchers and academics in international tax law, constitutional law and in political science.

In Europe, direct taxation is still within the competence of the Member States. However, European law has become increasingly influential in this area as well. Most provisions of European law are directly applicable. They thus have an immediate impact on taxpayers and tax authorities when applying domestic tax law. This book serves as an introduction to European direct taxation. The book will be of assistance to experts in European law who have so far considered tax law (and in particular direct taxation) as too technical a domain. It will also be helpful to tax law experts who are less familiar with the problems of compatibility with European law. Because the contributors do not focus on a specific national tax system, *Introduction to European Tax Law: Direct Taxation* will be beneficial to students and practitioners inside and outside of Europe. The Table of Contents include: The Sources of EC Law Relevant for Direct Taxation . The Relevance of the Fundamental Freedoms for Direct Taxation . The State Aid Provisions of the EC Treaty in Tax Matters . The Parent-Subsidiary Directive . The Merger Directive . The Interest and Royalty Directive . The Savings Directive . The Directives on the Mutual Assistance in the Assessment and in the Recovery of Tax Claims in the Field of Direct Taxation . The EC Arbitration Convention.

This article assesses the related potentially positive and negative implications of the possible introduction of an EU digital levy, as discussed in the February-April 2021 public consultation promoted by the European Commission. In doing so, it engages in an analysis based on broader policy considerations, thereby including interaction with the domestic corporate income tax systems of the Member States, as well as fundamental EU law considerations. On the grounds of such a critical reconstruction and assessment of the proposals under scrutiny, the article also sets forth considerations on possible alternatives and an overall outlook on the future of the taxation of the digitalized economy in the European Union. In particular, with regard to the adoption of an EU digital levy, the article elaborates on the shortcomings of turnover taxation when applied in isolation and the possible approaches to addressing overtaxation in cross-border situations in light of fostering the integration of said levies with income taxes. In doing so, this article is concerned, on one hand, with enhancing the proportionality of the proposed measures, and, on the other hand, with reinstating the need to ensure that the European Union does not lose sight of its originally stated long-term goals in connection with the reform of the taxation of the digitalized economy, not excluding the need to reshape the current nexus rules surrounding the taxation of cross-border business income. In this respect, the authors believe that the European Union could be the right laboratory in which to explore new avenues for steering international tax law development towards international equity, fairness, simplicity and long-lasting solutions.

This book explores how Member States can introduce secondary EU law via the enhanced cooperation mechanism, which is only binding among these Member States. The book also develops a approach to the limits non-participating Member States face in ensuring that their actions do not impede the implementation of enhanced cooperation.

The EU is one of the most notoriously complex international organisations. It is the only supranational organisation where nation-states agree to share sovereignty in some areas but not in others. At the heart of the EU debate across Europe are two opposing groups: one aims to devolve more sovereignty to the EU, with the aim of creating a European 'super-state' and the other wishes to devolve less, effectively relegating the EU to a mere discussion forum. In this accessible and engaging book, Mark Corner provides an essential introduction to the history and modern workings of the EU. Focusing on key themes in the union's development

and the debates surrounding future enlargement, this book answers the key questions related to the EU and provides a 'one-stop shop' for anyone curious about future of Europe.

Introduction to European Tax Law on Direct TaxationLinde Verlag GmbH

This Second Edition provides an updated and succinct, yet highly informative overview of the key issues surrounding taxation and international law from Reuven Avi-Yonah, a leading authority on international tax. This small but powerful book surveys the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes. It includes new material on BEPS, the EU Anti Tax Avoidance Package, and the US Tax Cuts and Jobs Act.

The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: Legal structures of international company taxation, International double taxation, Source-based and residence-based income taxation, International investment and profit shifting, International corporate tax planning, International tax planning and European law, Harmonization of corporate taxation in the European Union, International tax planning and tax accounting. International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (zbf) and Schmalenbach Business Review (sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research.

European trade defence law has expanded sufficiently in the last few years to require a new edition of this definitive work, last revised in 2004. As trade law practitioners and scholars have come to expect from the Brussels law firm Van Bael & Bellis, the fifth edition provides comprehensive, up-to-date analysis and critical commentary on EU trade defence instruments dealing with anti-dumping measures, countervailing measures, and safeguard measures, as well as measures under the Trade Barriers Regulation. It gives detailed attention to all EU cases and other developments at WTO level that have occurred up to December 2010. The emphasis throughout is on practical application of the rules. The authors cover every issue likely to arise in any trade defence matter, including all of the following and more: determining the dumping and injury margins; determining the subsidy margin; determining the causal link between dumping or subsidy and injury; determining if 'Union interest' calls for intervention; differences between anti-dumping and anti-subsidy legislation; procedural rules applicable to complaints, initiation of proceedings, investigations, protective measures, reviews, and refunds; conditions for accepting an undertaking; measures that may be taken to prevent 'circumvention' of anti-dumping measures; rules for the determination

of permissible adjustments; rules governing the standing of various interested parties before the European Courts; rules and procedure applicable to non-market economy countries; special rules on products originating in a developing country; allocation and administration of quantitative quotas; surveillance measures; and whether and to what extent safeguard measures are subject to judicial review. For each of the four major categories of trade defence instruments, chapters deal with the substantive rules of the trade defence instruments concerned, the relief that may be ordered under these instruments, and the procedural provisions. The important changes in the EU decision-making process for trade defence cases to be introduced in March 2011 are taken fully into account. An extensive battery of tables and annexes leads the practitioner to all the essential primary source material in the field. As a detailed and practical commentary on the international trade legislation of the Union as actually applied by the Union Institutions, this is the preeminent work in the field. Lawyers and academics involved with trade contracts or disputes need have no doubt that it is still without peer as a guide to EU trade defence instruments.

With a century of solid theory behind it, tax law confronts a new reality: the weakening of the tenacious link between the sovereignty of states and taxation. Yet it is to the continuity of certain themes and principles inherent in the various national tax systems that tax law scholarship continues to look, even as it develops new principles designed to meet the expanding processes of internationalization. This completely updated collection of essays offers an expert comparative analysis, conducted by a sample of the best international tax law scholars, of the fundamental theory of tax law and of the prospects in the near future of tax legislative systems. The emphasis falls naturally on tax theory, jurisprudence, and legislative development in the Member States of the European Union (particularly in Italy, Germany, and Spain), where the process of tax harmonization has been under way for many years. The effect of these processes, via the relevant tax treaties, on the tax systems of Japan and the United States provides a secondary emphasis. Practitioners and academics in tax law will find in this book an invaluable understanding of the challenges that tax law theory strives to meet at this crucial moment in economic history. The essays present a full and reliable exposition of the current theoretical approaches adopted by the various schools of thought in the field, as well as of the main contributions of jurisprudence.

Poland has seen the process of tax law reform going on for many years. The economic and political transformation at the turn of the 20th century determined the fundamental trends of the transformation of this area of law. A novelty in the Polish tax legislation is the need of incorporating, or aligning with, the legal standards required through the membership in the European Union. However, this law harmonisation process fails to address the whole of Polish tax law. This book covers the fundamental areas of taxation and tax law in Poland. It explores the tax theory, general tax law, and specific taxes supplying the central and self-government budget revenues. The authors also seek to highlight selected issues of the operation and evolution of Polish tax law.

This meticulously researched book provides a practical commentary on, and analysis of, the harmonised system of Value Added Tax (VAT) in the European Union and each of its Member States. Written by a team of expert practitioners led by KPE Lasok QC, an authority on European law with extensive practical experience of VAT and Customs cases, this book is destined to become the reference work of choice on VAT for both

practitioners and scholars.

Six papers on two fundamental issues in European fiscal law. The first issue concerns the legal character of VAT and the second issue concerns the application of general principles of law and justice in European law in general and tax law in particular.

This superb book will guide the reader through the key issues and practical aspects of international tax practice. It demonstrates how different global tax systems interact and how to prevent paying more tax than necessary. The basic principles of each aspect of international taxation are outlined and then examined in greater depth and detail. This updated third edition includes coverage of both UK and EU legislation and regulation, as well as the key cases and rulings. Complicated double taxation concepts are clearly illustrated with examples and diagrams to help the reader quickly understand how they'll apply in practice. Examples of policies adopted in other countries are included, along with specialist commentary and guidance.

This handbook is a concise guide for all those who aim at obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for experienced international tax specialists with little knowledge of European law, European law specialists who are reluctant to approach the technicalities of direct taxation and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The authors also consider that this book can be useful to academics without a legal background in order to approach the technical issues raised by European Union tax law. During the past two years the growing role of state aids and EU fundamental rights have confirmed the trend that steers them towards having an equivalent impact on direct taxation as compared to the one traditionally had by fundamental freedoms. The developments of secondary law have been more marginal instead, confirming the difficulties in producing secondary legislation on direct taxes. This edition contains selected relevant information available as of 30 June 2020 and retains all of the features and tools contained in the previous editions.

A breadth of new digital platforms has dramatically expanded the range of possibilities for exchanging anything required by business or personal needs from accommodation to rides. In the virtual marketplaces shaped and ruled by these novel matchmakers, rather than by a single centralized entity, value is created through the granular interaction of many dispersed individuals. By allowing instantaneous and smooth interaction among millions of individuals, platforms have indeed pushed the digital frontier farther and farther, so as to include within it even services once not capable of direct delivery from a remote location such as accommodation and passenger transport. Legal disruption is also underway with foundational dichotomous categories, such as those between suppliers and customers, business and private spheres, employees and self-employed, no longer viable as organizational legal structures. This is the essential background of the first book to relate what is synthetically captured under the umbrella definition of 'sharing economy' to key features at the core of European Value Added Tax (EU VAT) and to look at the feasibility of a reformed EU VAT system capable of addressing the main challenges posed by these new models of production, distribution and consumption of goods and services. Specifically, the study analyses five legal propositions underpinning the current EU VAT system as the following: taxable persons; taxable transactions; composite supplies; place of supply rules; and liability regimes for collection and remittance of VAT. Exploration of these five legal propositions is meant to assess the practical feasibility of shoehorning the main sharing economy business models – notably, those available in the accommodation and passenger transport sectors – into the framework of existing EU VAT provisions. The author further draws on the normative standards of equality, neutrality, simplicity, flexibility and proportionality to test the 'reflexes' of the

current EU VAT system in the sharing economy domain. Opportunities for reform of the current EU VAT system are in turn evaluated with each chapter including cogent proposals in the form of incremental and targeted amendments to the current EU VAT provisions. As the first comprehensive analysis of the treatment of the sharing economy for VAT purposes, the book provides not only a theoretical framework for future studies in the tax field but also indispensable practical guidance for VAT specialists confronting daily with the many challenges ushered in by the sharing economy. Moreover, the various solutions and recommendations advanced in the book offer valuable insights to international and national policymakers dealing with similar issues under other VAT systems.

Resumen: Published annually, this handy two-volume set provides a comprehensive overview of the most essential parts of VAT Directives in Europe. This book set serves as a textbook for advanced students of tax law and/or Community law and as a reference book for (indirect) tax law or Community law practitioners. Volume 1: Introduction to European VAT This volume offers a systematic survey of the implications of the legal principles on indirect tax matters and VAT rules of the European Union in force, and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT. It is divided into two parts: (I) General subjects and (II) European VAT. Following a general introduction on VAT as fiscal phenomenon, European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the recast VAT Directive, referred to as the VAT Directive). VAT issues are illustrated by excerpts from decisions of the Court of Justice. The changes from the VAT package are included, and all chapters and references are updated with the changes from the Lisbon Treaty. Volume 2: Integrated Texts of the VAT Directives and the former Sixth VAT Directive This volume provides an (unofficial) integrated text of Council Directive 2006/112/EC on the common system of VAT and the Directives amending it, including Regulation (EC) No. 282/2011, the recast implementing Regulation, as amended. Early July 2012, the Commission made available a list of guidelines agreed on by the VAT Committee. In footnotes, the guidelines are mentioned relating to the provision in question. An (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also included. The latest texts integrated into the text are Directive (EU) 2016/1056 and Commission Implementing Regulation (EU) No. 17/2014.

This book integrates legal, economic, and administrative materials about value added tax. Its principal purpose is to provide comprehensive teaching tools - laws, cases, analytical exercises, and questions drawn from the experience of countries and organizations from all areas of the world. It also serves as a resource for tax practitioners and government officials that must grapple with issues under their VAT or their prospective VAT. The comparative presentation of this volume offers an analysis of policy issues relating to tax structure and tax base as well as insights into how cases arising out of VAT disputes have been resolved. The authors have expanded the coverage to include new VAT related developments in Europe, Asia, Africa and Australia. A chapter on financial services has been added as well as an analysis of significant new cases.

This edition of Introduction to Taxation was originally published as Fundamentals of Federal Income Tax Law. In writing this book, the author was guided by a view that as income tax law becomes increasingly complex the best approach to its teaching is to return to basics. Thus, Part I contains a concise treatment of federal income tax law focuses on the fundamentals. References throughout to supplementary materials allow for more in-depth exploration of issues. The Fifth Edition contains more than 25 notes about statutory interpretation, reflecting that tax law is an ideal vehicle for statutory interpretation. The materials also convey two key points about the legislative process as it pertains to tax law: (a) tax law is not static, but is ever changing; and (b) tax law is strongly influenced by special interest group pressures on our

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legislative body. The name change for the book reflects the addition of Part II which allows professors to expand an introductory course to include survey materials on taxes other than the federal income tax. Part II addresses property taxes, the estate and gift tax, the social security payroll tax, the taxation of trusts and estates, corporate taxation, international tax issues, and multistate taxation. A Teacher's Manual is also available for professors.

The Law of the European Union is a complete reference work on all aspects of the law of the European Union, including the institutional framework, the Internal Market, Economic and Monetary Union and external policy and action. Completely revised and updated, with many newly written chapters, this fifth edition of the most thorough resource in its field provides the most comprehensive and systematic account available of the law of the European Union (EU). Written by a new team of experts in their respective areas of European law, its coverage incorporates and embraces many current, controversial, and emerging issues and provides detailed attention to historical development and legislative history of EU law. Topics that are constantly debated in European legal analysis and practice are touched on in ways that are both fundamental and enlightening, including the following: .powers and functions of the EU law institutions and relationship among them; .the principles of equality, loyalty, subsidiarity, and proportionality; .free movement of persons, goods, services, and capital; .mechanisms of constitutional change – treaty revisions, accession treaties, withdrawal agreements; .budgetary principles and procedures; .State aid rules; .effect of Union law in national legal systems; .coexistence of EU, European Convention of Human Rights (ECHR), and national fundamental rights law; .migration and asylum law; .liability of Member States for damage suffered by individuals; .competition law – cartels, abuse of dominant position, merger control; .social policy, equal pay, and equal treatment; .environmental policy, consumer protection, public health, cultural policy, education, and tourism; .nature of EU citizenship, its acquisition, and loss; and .law and policy of the EU's external relations. The fifth edition embraces many new, ongoing, and emerging European legal issues. As in the previous editions, the presentation is notable for its attention to how the law relates to economic and political realities and how the various policy areas interact with each other and with the institutional framework. The many practitioners and scholars who have relied on the predecessors of this definitive work for years will welcome this extensively revised and updated edition. Those coming to the field for the first time will instantly recognize that they are in the presence of a masterwork that can always be turned to with profit and that helps in understanding the rationale underlying any EU law provision or principle.

Written with exceptional clarity, simplicity and precision, this short textbook provides a classic introduction to European law. Using a clear structural framework, it guides students through the subject's core elements and key issues, from the creation and enforcement of European law to the workings of the internal market. Chapters are enriched with figures and tables to clarify difficult topics and illustrate relationships and processes, ensuring that students understand even the most complex of concepts. The second edition has been updated throughout and includes an entirely new chapter on the internal market for goods. Two new practical appendices offer suggestions for further reading and guide readers through the process of finding and reading EU Court judgments. A companion website features full 'Lisbonised' versions of the cases cited in the text, links to EU legislation, downloadable figures and textbook updates.

This is the 7th Edition of John Tiley's major text on revenue law, now massively restructured to focus upon the UK Tax system, Income Tax, Capital Gains Tax, and Inheritance Tax. What were previously sections dealing with Corporation Tax, International and European Tax, Savings and Charities have been spun-off to an entirely new book entitled Advanced Topics in Revenue Law. While this narrowing of the scope of Revenue Law means that it focuses on the most important UK taxes, its reduced size also makes it a more manageable and portable

volume for law students and practitioners. As with previous editions, the text has been revised to incorporate changes wrought by new enactments in the past four years. This, however, remains the only book on tax law which continues to explain the new law found in ITEPA, ITTOIA and ITA in light of its legislative predecessors, with references to the former enactments still remaining where relevant. Those familiar with the old law of income tax but wanting to find their way round the new will find this work particularly valuable. The book is designed for law students taking the subject in the final year of their law degree course or for more advanced courses and is intended to be of interest to all who enjoy tax law. Its purpose is not only to provide an account of the rules but to include citation of the relevant literature from legal periodicals and some discussion of, or reference to, the background material in terms of policy, history or other countries' tax systems.

This book is a compilation of contributions exploring the impact of the European Treaty provisions regarding state aid on Member States' legislation and administrative practice in the area of business taxation. Starting from a detailed analysis of the European Courts' jurisprudence on Art.107 TFEU the authors lay out fundamental issues – e.g. on legal concepts like “advantage”, “selectivity” and “discrimination” – and explore current problems – in particular policy and practice regarding “harmful” tax competition within the European Union. This includes the Member States' Code of Conduct on business taxation, the limits to anti-avoidance legislation and the options for legislation on patent boxes. The European Commission's recent findings on preferential “rulings” are discussed as well as the general relationship between international tax law, transfer pricing standards and the European prohibition on selective fiscal aids.

Basic knowledge of European Tax Law This concise handbook has become a traditional instrument for gaining basic knowledge of European tax law with emphasis on direct taxes. It is directed at students, experienced international tax specialists with little knowledge of European law, European law specialists and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. Moreover, this book can be useful to academics without a legal background in approaching technical issues raised by European Union tax law, as well as give inspiration to the most experienced European direct tax law experts. This sixth edition further refines and updates the content, but also enhances the coordination across the chapter and the selection of case law in line with the weight that it carries for the development of European tax law.

The EU's Anti-Tax Avoidance Directive (ATAD), implemented in January 2019, confronts Member States with complex challenges, particularly via the introduction of an interest limitation rule. This timely book, the first in-depth analysis of the features and implications of the directive, provides insightful and practical discussions by experts from around Europe on the crucial interactions of the ATAD with other existing anti-tax avoidance measures, the European financial sector and the fundamental freedoms. Specific issues and topics covered include the following: relation with the OECD's Base Erosion and Profit Sharing project (BEPS) and the EU's Common Corporate Tax Base initiative; technical subjects relating to corporate taxation and debt funding; problems caused by the diametrically opposite tax treatment of debt and equity within a group of companies; exclusion clauses for interest expenses; and interplay between interest limitation rules and anti-hybrid rules. A comparative analysis of implementation issues in four leading Member States—Germany, Italy, Spain and The Netherlands—as well as a global general survey with regard to interest limitation rules allow readers to assess the particular complexities associated to the implementation of the ATAD. This matchless commentary by leading European tax law academics and practitioners on an important and much-debated item of EU legislation gives practitioners, enterprises and tax authorities an early opportunity to understand the practical effects of the directive in the various Member States.

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Despite the plethora of textbooks available on the European Union and the wide range of interdisciplinary and non-specialist courses on which it is studied, there has, surprisingly, until now been no single text providing concise coverage of all its major dimensions and implications. Rather than focusing just on the history or the politics or the economics of the EU or on detailed coverage of its institutions and/or policies, John McCormick's new book introduces all aspects of European integration combining a very clear and accessible thematic narrative with boxed summaries of a wide range of essential facts and figures.

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